

WOMEN'S CENTER-HIGH DESERT, INC.

AUDIT REPORT

June 30, 2008

DATE RECEIVED:



AUDIT REVIEW #(s) 04369

Assigned To: Price SMART

Date Reviewed: 11/9/09 4/2/09

Reviewer's Initials: HP (B)

Date Review(s) Completed: B.D.M. 4/2/09

Closed
4/3/09
(B)

G. E. KILLEEN, CPA
A PROFESSIONAL CORPORATION

MEMBER
AMERICAN INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS
CALIFORNIA SOCIETY OF CERTIFIED PUBLIC
ACCOUNTANTS

1240 S. CHINA LAKE BLVD STE. A
RIDGECREST, CA 93555
(760) 375-1378

FAX # (760) 375-4636

Board of Directors
Women's Center - High Desert, Inc.
P.O. Box 309
Ridgecrest, CA 93556

I have audited the accompanying Balance Sheet of the Women's Center - High Desert, Inc., as of June 30, 2008 and the related Statement of Functional Expenses and schedule of Federal Assistance for the year then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

I conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Women's Center - High Desert, Inc., is the responsibility of Women's Center - High Desert, Inc., management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Women's Center - High Desert, Inc. regulations, contracts, and grants. However, our objective was not to provide an opinion with overall compliance with such provisions. Accordingly, I do not express such an opinion.

Material instances of noncompliance are failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts or grants, that cause us to conclude the aggregation misstatements resulting from those failures or violations is material to the financial statements. The result of my tests of compliance disclosed no material instances of noncompliance.

The results of our tests of compliance indicate that, with respect to items tested, Women's Center - High Desert, Inc. complied, in all material respects, with the provisions referred to in the third paragraph of this report, and with respect to items not tested, nothing came to our attention that caused us to believe that Women's Center - High Desert, Inc. had not complied, in all material respects, with those provisions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Women's Center - High Desert, Inc. at June 30, 2008 and the results of its operations and changes in financial position for the year then ended in conformity with generally accepted accounting principles.

Gerald E. Killeen,
Certified Public Accountant



November 10, 2008

G. E. KILLEEN, CPA
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Women's Center - High Desert, Inc.
Ridgecrest, California

We have made a study and evaluation of the system of Internal Accounting Control of Women's Center - High Desert, Inc. in effect at June 30, 2008. Our study and evaluation was conducted in accordance with standards established by the American Institute of Certified Public Accountants.

The management of Women's Center - High Desert, Inc. is responsible for establishing and maintaining a System of Internal Accounting Control. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of Internal Accounting Control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with procedures may deteriorate.

Our study and evaluation disclosed conditions in the System of Internal Accounting control of Women's Center - High Desert, Inc. in effect at which, in our opinion, result in a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements may occur and not be detected within a timely period.

Gerald E. Killeen,
Certified Public Accountant

 P. 20

November 10, 2008

WOMEN'S CENTER - HIGH DESERT, INC.
BALANCE SHEET
(See Auditor's Report)
JUNE 30, 2008

Assets

Current Assets

Petty Cash	\$	548	
Cash in Bank - General		43,926	
Accounts Receivables - Government		<u>165,702</u>	
Total Current Assets	\$		210,176

Fixed Assets (Note 2)

New Shelter Costs (Note 3)	1,601,490	
Playground Equipment	12,698	
Office Equipment	33,258	
Furniture & Fixtures	59,493	
Vehicle	94,534	
Allowances for Depreciation	<u>(177,670)</u>	
Total Fixed Assets		<u>1,623,803</u>
TOTAL ASSETS		<u><u>\$ 1,833,979</u></u>

WOMEN'S CENTER - HIGH DESERT, INC.
BALANCE SHEET
(See Auditor's Report)
JUNE 30, 2008

Liabilities & Fund Balances

Current Liabilities

Accounts Payable	\$ 18,708	
Other Current Liabilities	2,417	
Payroll Payable	20,524	
Line of credit - B of A	16,000	
Line of Credit - DVFCU	<u>50,000</u>	
Total Current Liabilities		\$ 107,649

Long Term Liabilities (Note 3)

EHAP Loan	835,323	
City of Ridgecrest Loan	<u>13,508</u>	
Total Long Term Liabilities		<u>848,831</u>
Total Liabilities		956,480

Restricted Funds

Buildings & Equipment Fund	<u>648,467</u>	
Total Restricted Funds		648,467

Funds Balance		<u>229,032</u>
Total Liabilities and Fund Balances		<u>\$ 1,833,979</u>

WOMEN'S CENTER - HIGH DESERT, INC.
STATEMENT OF SUPPORT, REVENUE AND EXPENSE
AND CHANGES IN FUND BALANCES
(See Auditor's Report)
FOR THE YEAR ENDING JUNE 30, 2008

Current Funds

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Land, Bldg & Equip Fund</u>	<u>Total</u>
Support & Revenues:				
Donations	35,209		91,481	126,690
EHAP Loan Contributions			120,658	120,658
Domestic Violence Grant (Note 2)		243,973		243,973
Rape Crisis Grant (Note 2)		110,478		110,478
EFSP Grant (Note 2)		30,007		30,007
MCH Grant (Note 2)		266,195		266,195
ESP Grant (Note 2)		42,490		42,490
HUD Grant (Note 2)		113,132		113,132
United Way	25,981			25,981
Fundraising	17,472			17,472
MLF Grant (Note 2)		11,484		11,484
Restitution	1,241			1,241
RPE Grant (Note 2)		31,173		31,173
Gain on Sale of Old Shelter	93,394			93,394
Other Income	2,270			2,270
Total Support & Revenue:	<u>175,567</u>	<u>848,932</u>	<u>212,139</u>	<u>1,236,638</u>
Expenses:				
RPE Expense		31,173		31,173
MLF Expense		11,484		11,484
MCH Expense		266,195		266,195
Domestic Violence Expense		243,973		243,973
Rape Crisis Expense		110,478		110,478
ESP Grant Expense		42,490		42,490
EFSP Grant Expense		30,007		30,007
HUD Grant Expense		113,132		113,132
Salaries	36,542			36,542
Rent	2,952			2,952
Insurance	799			799
Interest	9,020		27,844	36,864
Accounting & Audit	1,149			1,149
Utilities	1,779			1,779
Staff Functions	4,062			4,062
Depreciation			70,999	70,999
Other Expenses	4,298			4,298
Total Expenses:	<u>60,601</u>	<u>848,932</u>	<u>98,843</u>	<u>1,008,376</u>

See Accompanying Notes to Financial Statements

WOMEN'S CENTER - HIGH DESERT, INC.
STATEMENT OF SUPPORT, REVENUE AND EXPENSE
AND CHANGES IN FUND BALANCES
(See Auditor's Report)
FOR THE YEAR ENDING JUNE 30, 2008

Current Funds (continued)

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Land, Bldg & Equip Fund</u>	<u>Total</u>
Excess of Support & Revenue Over Expenses	114,966		113,296	228,262
Transfer to Building Fund				
Fund Balance 7/1/07	<u>114,066</u>		<u>535,171</u>	<u>649,237</u>
Fund Balance 6/30/08	<u>\$ 229,032</u>	<u>-</u>	<u>\$ 648,467</u>	<u>\$ 877,499</u>

WOMEN'S CENTER - HIGH DESERT, INC.
STATEMENT OF CASH FLOWS
(See Auditor's Report)
FOR THE YEAR ENDING JUNE 30, 2008

CASH FLOWS FROM OPERATING ACTIVITIES:

Excess of Expenses over Support and Revenue		\$ 228,262
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**Adjustment to Reconcile Net Cash to Excess of Support
and Revenue over Expenses:**

Depreciation	\$ 70,999	
Increase in Accounts Receivable	(33,322)	
Decrease in Accounts Payable	(6,673)	
Decrease in Line of credit	(54,000)	
Decrease in EFSP Advance	(13,498)	
Increase in Payroll Payable	567	

Net Adjustments		(35,927)
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Funds Generated		
EHAP Loan Funds		114,054
Book Value of Assets Sold		10,787
City Of Ridgecrest Loan		13,508
Funds Generated		138,349

Funds Used

Investment in Equipment	(12,801)	
Investment in New Shelter	(223,718)	
EHAP Loan Repayment	(92,814)	
		(329,333)

Cash - July 1, 2007		431,123

Cash - June 30, 2008		\$ 44,474

WOMEN'S CENTER - HIGH DESERT, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2008

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
Salaries		36,542	36,542
MLF Expenses	11,484		11,484
Domestic Violence	243,973		243,973
Rape Crisis	110,478		110,478
EFSP Grant	30,007		30,007
ESP Grant	42,490		42,490
MCH Grant	266,195		266,195
HUD Grant	113,132		113,132
RPE Grant	31,173		31,173
Utilities		1,779	1,779
Accounting & Audit		1,149	1,149
Interest		36,864	36,864
Insurance		799	799
Rent		2,952	2,952
Staff Functions		4,062	4,062
Other Expenses		4,298	4,298
Depreciation		70,999	70,999
	<hr/>	<hr/>	<hr/>
Total Functional Expenses	<u>848,932</u>	<u>159,444</u>	<u>1,008,376</u>

WOMEN'S CENTER - HIGH DESERT, INC.
SCHEDULE OF FEDERAL ASSISTANCE # 1
(See Auditor's Report)
YEAR ENDED JUNE 30, 2008

EFSP Grant Income		\$ 30,007
<u>EFSP Expenses:</u>		
Supplies	\$ 832	
Meals Served	6,783	
Other Food	4,744	
Rent Assistance	7,643	
Mass Shelter	7,565	
Other Shelter	1,797	
Utilities	<u>643</u>	
Total EFSP Expenses		<u>30,007</u>
Excess Expense Over Income		<u><u>\$0</u></u>

WOMEN'S CENTER - HIGH DESERT, INC.
SCHEDULE OF FEDERAL ASSISTANCE # 2
(See Auditor's Report)
YEAR ENDED JUNE 30, 2008

State of California Office of Emergency Services
Grant - DV07181207

Grant Income	\$ 243,973
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Expenses:

Salaries & Matching	\$ 182,141
Taxes & Benefits	41,472
Office	2,400
Telephone & Answering Service	2,520
Travel	2,351
Janitorial	1,200
Postage	600
Printing	1,200
Rent	9,000
Accounting	<u>1,089</u>

Total Expenses	<u>243,973</u>
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NET INCOME	<u><u>\$ -</u></u>
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Personal Services	
Personal Services Matching	<u>43,903</u>
Total Personal Services	43,903
Operating Expenses	<u>20,360</u>
Total Expenses	<u><u>\$ 64,263</u></u>

WOMEN'S CENTER - HIGH DESERT, INC.
SCHEDULE OF FEDERAL ASSISTANCE # 3
(See Auditor's Report)
YEAR ENDED JUNE 30, 2008

Maternal and Child Health Grant
Grant 05-45090

Grant Income	\$ 266,195
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Expenses:

Salaries	\$ 170,151
Taxes & Benefits	29,978
Consulting	2,800
Rent	12,000
Travel	8,820
Office & Postage	3,500
Janitorial	1,546
Printing	6,000
Accounting	4,900
Audit	2,000
Utilities & Telephone	14,400
Insurance	5,000
Training	1,500
Computer Repairs	3,600

Total Expenses	<u>266,195</u>
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NET INCOME	<u><u>\$ -</u></u>
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Personal Services	\$ 155,263
Personal Services Matching	<u>44,866</u>

Total Personal Services	200,129
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Operating Expenses	<u>66,066</u>
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Total Expenses	<u><u>\$ 266,195</u></u>
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WOMEN'S CENTER - HIGH DESERT, INC.
SCHEDULE OF FEDERAL ASSISTANCE # 4
(See Auditor's Report)

YEAR ENDED JUNE 30, 2008

ESP Grant

Grant Income	\$ 42,490
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42,490

Expenses:

Case Management	\$ 4,000
Insurance	11,560
Pest Control	430
Auto Expense	463
Repairs & Maintenance	7,690
Telephone	6,747
Utilities	8,878
Security System	2,722

Total Expenses	42,490
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Net Income	\$ -
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WOMEN'S CENTER - HIGH DESERT, INC.
SCHEDULE OF FEDERAL ASSISTANCE # 5
(See Auditor's Report)

Year Ended JUNE 30, 2008

Rape Crisis Grant
Grant RC07101207

RC Grant Income	\$ 110,478
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RC Expenses:

Salaries & Matching	\$	80,530
Taxes & Benefits		19,029
Office & Postage		1,500
Telephone & Answering Service		1,680
Rent		5,250
Accounting & Audit		1,000
Printing & Copy		719
Travel		770
		<hr/>

Total RC Expenses	<hr/> 110,478
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NET INCOME	<hr/> \$ - <hr/>
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Personal Services	\$	82,460
Personal Services Matching		<hr/> 17,099

Total Personal Expenses	99,559
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Operating Expenses	<hr/> 10,919
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Total Expenses	<hr/> <hr/> \$ 110,478
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WOMEN'S CENTER - HIGH DESERT, INC.
SCHEDULE OF FEDERAL ASSISTANCE # 6
(See Auditor's Report)

Year Ended JUNE 30, 2008

HUD Grant
Grant - CA16B204003

Grant Income	\$ 113,132
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Expenses

Counseling	\$ 2,700
Salaries	81,178
Taxes & Benefits	23,867
Accounting	<u>5,387</u>

Total Expenses	<u>113,132</u>
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NET INCOME	<u><u>\$ -</u></u>
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Personal Services	\$ 107,745
Operating Expenses	<u>5,387</u>
Total Expenses	<u><u>\$ 113,132</u></u>

WOMEN'S CENTER - HIGH DESERT, INC.
SCHEDULE OF FEDERAL ASSISTANCE # 7
(See Auditor's Report)
Year Ended June 30, 2008

RPE Grant

Grant Income		\$ 31,173
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Expenses

Salaries	\$ 21,600
Taxes & Benefits	4,318
Travel	700
Other Expenses	<u>4,555</u>

Total Expenses	<u>31,173</u>
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NET INCOME	<u><u>\$ -</u></u>
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Personal Services	\$ 25,918
Operating Expenses	<u>5,255</u>

Total Expenses	<u><u>\$ 31,173</u></u>
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WOMEN'S CENTER - HIGH DESERT, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(SEE AUDITOR'S REPORT)
FOR THE YEAR ENDED JUNE 30, 2008

<u>Page</u>	<u>GRANT</u>	<u>AMOUNT</u>
8	EFSP Grant - LRO:068400-012 FEMA: Emergency Food & Shelter	30,007
9	DV Grant - 07181207 State OES; Federal VOCA; VAWA; FVPSA	243,973
12	RC Grant - 06091207 State OES; Federal VOCA	110,478
13	HUD Grant - 16B204003 Dept. of Housing & Urban Development - Federal	113,132

OES
334,451

total Fed \$ 497,590

WOMEN'S CENTER - HIGH DESERT, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2008

Note 1:

Women's Center - High Desert, Inc. is a California Non-Profit Corporation organized for the purpose of providing a network of services relating to domestic violence and sexual assault for Eastern Kern and surrounding counties, to educate the public and community agencies to heighten awareness regarding domestic violence and sexual assault and reduce the risk of victimization.

The Financial Statements have been prepared on the accrual basis of accounting.

UNRESTRICTED FUNDS

The unrestricted fund is used to record contributions, fundraising and other forms of unrestricted revenue and expenditures related to the fundraising efforts of the organization.

FIXED ASSETS

Buildings, Furniture and Fixtures and Office Equipment are recorded at cost. Depreciation is calculated under the straight-line method with estimated useful lines ranging from five to thirty-nine years.

PLEDGES AND DONATIONS

Pledges and donations are recorded in the period made. Any amounts restricted, as to specific purpose, remain so until the specific expenditures are met. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

INCOME TAXES

Women's Center - High Desert, Inc. is a qualified non-profit organization that is exempt from income taxes under Section 501-3 of the Internal Revenue Code.

COST DISTRIBUTION

As described in Note 2, the Women's Center - High Desert, Inc. has a number of grant sources. The primary costs incurred are payroll and the related taxes and benefits. These expenditures are distributed to grants based on actual time spent based on the employees time reports. Operating expenses are charged directly to the grants for those items benefiting only one grant. Those overhead expenditures benefiting more than one grant distributed based on the amount of client contacts for each grant.

WOMEN'S CENTER - HIGH DESERT, INC.

NOTES TO FINANCIAL STATEMENT

JUNE 30, 2008

Note 3:

On July 1, 2004 the Women's Center entered into an agreement with the State of California Department of Housing and Community Development to finance the construction of a new domestic violence shelter in Ridgecrest. The state financed \$928,137 of the total cost of approximately \$1,600,000. Additional funding of approximately 422,000 was received from the Kern County First Five Foundation in the spring of 2007. The Women's Center has found other sources of revenue to fund the remaining cost of construction. This came from new grant sources, and other fundraising activities. The state loan is to be repaid over a period of ten years and will bear a three percent rate of interest. Each annual payment will be deferred as long as the facility is used as a domestic violence shelter the entire year. At the end of the ten year term the loan will be forgiven provided the facility continues to be used as a domestic violence shelter.

The shelter was completed in July 2007 and is currently being occupied as a domestic violence center.

Note 4:

The old shelter building was sold in August, 2007 at a profit of \$93394. This gain is unrestricted and was accounted for as a general fund revenue.

**AUDITOR'S REPORT ON THE
INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING
GRANT FUNDS**

Board of Directors
Women's Center - High Desert, Inc.
Ridgecrest, California

We have audited the general-purpose financial statements of the Women's Center-High Desert, Inc., (the Center) for the year ended June 30, 2008 and have issued our report thereon dated November 10, 2008.

We conducted our audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of United States; and Office Management and Budget (OMB) Circular A-133, Audits of State and Local Governments. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the Center complied with laws and regulations, noncompliance with which would be material to each grant.

In planning and performing our audit for the year ended June 30, 2008, I considered the Center's internal control structure in order to determine auditing procedures for the purpose of expressing our opinions on the Center's general purpose financial Statements and on its compliance structure. This report addresses our consideration of Internal Control Structure policies and procedures relevant to compliance with requirements applicable to the grant funds.

The management of the Center is responsible for establishing and maintaining an Internal Control Structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objective of an internal control structure is to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that the grant funds are managed in compliance with applicable laws and regulations.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the Center's grant funds. Our procedures were less in scope than would be necessary to render an opinion on these Internal Control policies and procedures. Accordingly, we do not express such an opinion.

Auditor's Report On the Internal Control
Structure Used in Administering Grant Funds (continued)
Page 2

A material weakness is a reportable condition in which the design or operation of one or more of the Internal Control Structure elements does not reduce to a relatively low level risk that noncompliance with laws and regulations that would be material to the grant may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the Internal Control Structure would not necessarily disclose all matters in the Internal Control Structure that might be reported conditions and, accordingly, would not necessarily disclosed all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended solely for the use of management and the State Controller's Office, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Center, is a matter of public record.

Gerald E. Killeen,
Certified Public Accountant

Handwritten signature of Gerald E. Killeen, CPA, in cursive script.

November 10, 2008

G. E. KILLEEN, CPA
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AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO

Board of Directors
Women's Center - High Desert, Inc.
Ridgecrest, California

We have audited the general-purpose financial statements of the Women's Center - High Desert, Inc., (the Center) as of and for the year ended June 30, 2008 have issued our report thereon dated November 10, 2008

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Budget Circular A-133, Audits of the State and Local Governments. Those standards and OMB Circular A-133 require the we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Center is the responsibility of the Center's Management. As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatements, we performed tests of the Center's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

The result of our tests indicate that, with respect to the items tested, Women's Center - High Desert, Inc. complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Center had not complied, in all material respects, with those provisions. ✓

This report is intended for the information of audit committee, management, and the State Comptroller's Office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Gerald E. Killeen,
Certified Public Accountant



November 10, 2008

WOMENS' CENTER - HIGH DESERT, INC.
Schedule of Findings and Questioned Costs
Section 1 - Summary of Auditor's Results

Financial Statements

Type of Auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness identified? - None	<u>yes</u>	<u>x</u> no
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Significant deficiency(ies) identified that are not considered to be material weakness?	<u>yes</u>	<u>x</u> no
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Noncompliance material to financial statements noted? - None	<u>yes</u>	<u>x</u> no
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Federal Awards

Internal control over major programs:

Material weakness(es) identified? - None	<u>yes</u>	<u>x</u> no
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Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<u>yes</u>	<u>x</u> no
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Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	<u>yes</u>	<u>x</u> no
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Identification of major programs: See Schedule of Expenditures of Federal Awards

G. E. KILLEEN, CPA
A PROFESSIONAL CORPORATION

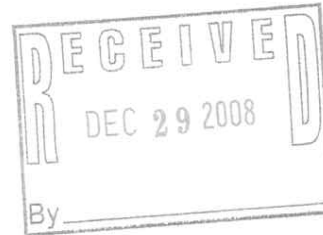
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FAX # (760) 375-4636

December 18, 2008

Governors Office of Emergency Services
Local Assistance Monitoring Branch
3650 Schriever Ave.
Mather, CA 95655
ATTN: John Melendez



Re: Women's Center – High Desert
Audit Report 2007-08

Dear Mr. Melendez,

Last month we completed the June 30, 2008 audit report for the Women's Center – High Desert. Copies of the audit report have been forwarded to the Domestic Violence and Rape Crisis grant sources at OES. We are sending you a copy also, for your files. In the past the grant administrators have occasionally failed to forward a copy to you, so we are sending it directly.

If you have any questions or need any additional information, let me know.

Very truly yours,

A handwritten signature in cursive script that reads 'Gerald E. Killeen, CPA'.

Gerald E. Killeen
Certified Public Accountant

gek/dlh